

Moore Sewer, Inc.
Docket No. 2016-384-WS
Operating Experience, Operating Margin and Rate Base at ORS Proposed Rates
For the Test Year Ended December 31, 2016
Wastewater Operations

	(1)	(2)	(3)	(4)	(5)
	Per	Accounting	After	Proposed	After
	Application	& Pro Forma	Accounting & Pro Forma	Increase	Proposed Increase
	\$	\$	\$	\$	\$
<u>Operating Revenues:</u>					
Wastewater Revenue	115,258	30,128	(1) 145,386	36,308	(22) 181,694
<u>Total Operating Revenues</u>	115,258	30,128	145,386	36,308	181,694
<u>Operating Expenses:</u>					
Purchased Wastewater Treatment	22,545	-	22,545	-	22,545
Purchased Power	361	-	361	-	361
Materials & Supplies	4,627	(2,163)	(2) 2,464	-	2,464
Contractual Services - Billing	40,404	(40,404)	(3) -	-	-
Contractual Services - Professional	5,987	(4,904)	(4) 1,083	-	1,083
Contractual Services - Other	36,604	(20,161)	(5) 16,443	-	16,443
Rent Expense	34,530	(30,810)	(6) 3,720	-	3,720
Insurance Expense	2,149	-	2,149	-	2,149
Miscellaneous Expense	2,905	(113)	(7) 2,792	-	2,792
Bad Debt Expense	6,021	(3,840)	(8) 2,181	545	(23) 2,726
Proforma Contract Expenses	-	71,055	(9) 71,055	-	71,055
Rate Case Expenses	-	6,132	(10) 6,132	-	6,132
Major Repairs - Rehabilitation	-	-	(11) -	-	-
<u>Total Operating Expenses</u>	156,133	(25,208)	130,925	545	131,470
<u>Other Expenses and Deductions:</u>					
Depreciation & Amortization	6,307	7,656	(12) 13,963	-	13,963
Regulatory Expense - Other	695	503	(13) 1,198	299	(24) 1,497
State Income Taxes	-	-	(14) -	1,738	(25) 1,738
Federal Income Taxes	-	-	(15) -	6,935	(26) 6,935
<u>Total Other Expenses and Deductions:</u>	7,002	8,159	15,161	8,972	24,133
<u>Total Expenses</u>	163,135	(17,049)	146,086	9,517	155,603
<u>Total Operating Income</u>	(47,877)	47,177	(700)	26,791	26,091
Add: Customer Growth	-	-	(16) -	395	(27) 395
Less: Interest Expense	-	-	(17) -	-	-
<u>Net Income (Loss) for Margin</u>	(47,877)	47,177	(700)	27,186	26,486
<u>Operating Margin</u>	-41.54%		-0.48%		14.58%
<u>Original Cost Rate Base</u>					
Gross Utility Plant in Service	476,413	(119,252)	(18) 357,161	-	357,161
Accumulated Depreciation	(395,584)	198,943	(19) (196,641)	-	(196,641)
Net Plant in Service	80,829	79,691	160,520	-	160,520
Cash Working Capital	-	16,366	(20) 16,366	-	16,366
Tax Collection Shortfall	-	1,036	(21) 1,036	-	1,036
Accumulated Deferred Income Taxes	-	-	-	-	-
<u>Total Rate Base</u>	80,829	97,093	177,922	-	177,922